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March 16, 2004

By Messenger

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, MA 02110

Dear Ms. Cottrell:

Enclosed for filing is AT&T of New England, Inc.'s Response to Verizon Massachusetts's Petition for Arbitration. There are three attachments to AT&T's Response:

- 1. Exhibit 1 is a blacklined version of Verizon's proposed amendment;
- 2. Exhibit 2 is an Issues Matrix which sets out the main areas of dispute between the parties and cross-references the applicable portion of the TRO and the proposed TRO Amendment:
- 3. Exhibit 3 is a clean copy of Verizon's proposed amendment with Exhibits A and B.

Very truly yours,

Ruth T. Dowling

enclosures